

*Andrew B. Bowman*

LAW OFFICES

2-200  
1804 POST ROAD EAST  
*Westport, Ct 06880-5689*

TEL (203) 259-0599  
FAX (203) 255-2570  
andrew.bowman@snet.net

**By Facsimile Transmission and  
Federal Express**

January 28 2008

The Honorable Colleen McMahon  
United States District Judge  
Daniel P. Moynihan Courthouse  
500 Pearl Street, Room 640  
New York, New York 10007

Re: United States vs. Daniel E. Marino, Docket No: 05CR1036-01(CM)

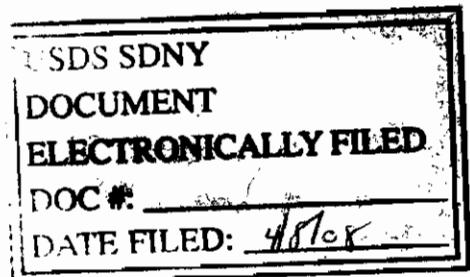
Dear Judge McMahon:

Enclosed please find a letter from Daniel Marino to your Honor.

With respect to our Sentencing Memorandum, we have had the opportunity to review documentation which appears to indicate that the amount of the commission rebate in 1998 for the year 1997 was approximately \$180,000 not the \$400,000 which appears in footnote 1 of our Sentencing Memorandum. Additionally, Daniel Marino never served as an auditor for HMR; Grant Thornton was the auditor for HMR. I believe this was set forth in the government's letter to you, and we have made that fact known to Ms. Feinzig.

With respect to the objections that we had previously filed by letter dated October 15, 2007 addressed to U.S. Probation Officer Katrina Minus-Shepard, we have since been able to review additional records and do not dispute the actual loss which the government has placed at \$209,713,029 which is net of the \$100 million dollars plus interest which has been recovered.

We also do not dispute that the threshold of 250 investors was reached in this case and that more than \$400 million dollars was invested in Bayou during the period of the offenses to which Mr. Marino has entered his guilty plea.



Finally, with respect to role in the offense, Mr. Marino has never sought to minimize his role. As the government has represented in its letter to you of January 25, 2008, Mr. Marino never minimized his own role and consistently described the roles of Mr. Marquez and Mr. Israel accurately.

In light of our sentencing memorandum dated January 16, 2008, the government's letter to you dated January 25, 2008 and Mr. Marino's letter to you dated January 27, 2008 enclosed herewith, it is our hope that you do have an accurate picture of Mr. Marino's conduct, the reasons he engaged in that conduct and his role. We are withdrawing our objection and request for a minor role adjustment previously made in my October 15, 2007 letter to the probation officer.

Respectfully submitted,



ANDREW B. BOWMAN

ABB:MA

Enclosure

cc. Margery B. Feinzig, AUSA by facsimile transmission.